

Federal tax laws provide some special benefits for active members of the U.S. Armed Forces, including those serving in combat zones. Utah follows IRS guidelines accordingly.

For federal tax purposes, the U.S. Armed Forces includes officers and enlisted personnel in all regular and reserve units controlled by the Secretaries of Defense, the Army, Navy and Air Force. The Coast Guard is also included, but not the U.S. Merchant Marine or the American Red Cross. However, these and other support personnel may qualify for certain tax deadline extensions because of their service in a combat zone.

See the [IRS Web Site](#) for additional federal tax information regarding members of the U.S. Armed Forces.

Notifying the Tax Commission by E-Mail about Combat Zone Service

Taxpayers who are serving in a combat zone are eligible to have collection or audit actions suspended until 180 days after the taxpayer has left the zone.

Taxpayers qualifying for such combat zone relief may notify the Tax Commission directly of their status through a special e-mail address: combatzone@utah.gov. They should provide name, stateside address, date of birth and date of deployment to the combat zone. This notification may be made by the taxpayer, spouse, or authorized agent or representative.

The Tax Commission cannot provide tax account information by e-mail. Therefore, we will send responses to any questions about the taxpayer's account by regular mail to the address we have on record for the person, within two business days. We may provide general answers to questions regarding the status of individual combat zone updates via e-mail.

Please submit general tax law questions to taxmaster@utah.gov.

Nonresident Military Personnel – Tax Relief

If you are in the military and married, and one spouse is a full-year Utah resident and the other is a nonresident, special instructions apply to filing your Utah returns. If you file separate federal returns, you must file separate Utah returns. However, if you file a joint federal return, you may file either joint or separate Utah returns.

See [Publication 57, Military Personnel Instructions](#) .

Combat Related Death Credit

If a military service member dies as a result of military service in a combat zone, they may be entitled to a nonrefundable tax credit on their TC-40, Utah Individual Income Tax Return. [Click here](#) for more information.

Additional Resources

- [Soldiers' and Sailors' Civil Relief Act of 1940, United States Code, Title 50, Section 573](#)
- [Utah Service Members' Civil Relief Act, UCA §39-7](#)
- [Utah Income Tax Information for Military Personnel and Their Spouses](#)